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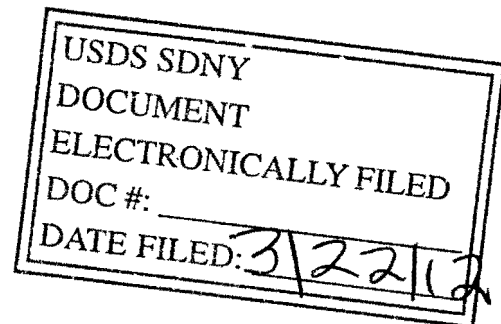
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March 19, 2012

BY HAND

Honorable Harold Baer, Jr.
United States District Judge
United States District Court
For the Southern District of New York
500 Pearl Street
New York, NY 10007



Re: United States v. Goldberg, et al., 10-CR-654 (HB)

Dear Judge Baer,

We represent non-party subpoena recipient Daniel Naeh. On February 10, 2012 and March 1, 2012 defendant Steven Goldberg issued two separate Rule 17(c) subpoenas to Mr. Naeh. On February 23, 2012 and March 9, 2012 we filed motions to quash each of the two subpoenas. On March 16, 2012, Mr. Goldberg served us with his response in opposition to our motions to quash, which he requested be filed under seal because it disclosed information subject to the Protective Order filed in this case. We respectfully submit the attached letter in reply to Mr. Goldberg's response in opposition, which we also request be filed under seal. Because Mr. Goldberg's response in opposition discloses information subject to the Protective Order, our reply letter necessarily references some of that protected information.

We attach as courtesy copies for the Court all of our motion papers as well as Mr. Goldberg's opposition papers.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Susan Hoffinger".

Susan Hoffinger

cc: Daniel Gittner, Esq.
Kevin Hart, Esq.

So ordered:

Hon. Harold Baer, Jr.
United States District Judge

Encl.